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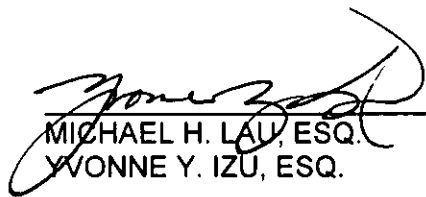
BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF HAWAII

In the Matter of the Application)	
)	
of)	
)	Docket No. 2009-0049
WAI'OLA O MOLOKA'I, INC.)	
)	
For review and approval of rate)	
increases; revised rate schedules; and)	
revised rules.)	
_____)	

**WAI'OLA O MOLOKA'I, INC.'S SUPPLEMENTAL RESPONSE
TO THE DIVISION OF CONSUMER ADVOCACY'S
SECOND SUBMISSION OF INFORMATION REQUESTS
(CA-IR-24)**

COMES NOW, WAI'OLA O MOLOKA'I, INC. ("WOM"), by and through its attorneys,
Moriyara Lau & Fong LLP, hereby submits its Supplemental Response to the Division of
Consumer Advocacy's Second Submission of Information Requests (CA-IR-24) consistent with
the Stipulated Regulatory Schedule (Exhibit "A") contained in the Stipulated Prehearing Order,
filed on November 6, 2009.

DATED: Honolulu, Hawaii, December 3, 2009.



MICHAEL H. LAU, ESQ.
YVONNE Y. IZU, ESQ.

Moriyara Lau & Fong LLP
Attorneys for WAI'OLA O MOLOKA'I, INC.

**WAI'OLA O MOLOKA'I, INC.'S SUPPLEMENTAL RESPONSES
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CA-IR-24

Ref: WOM 9.7.

- a. Please confirm that the schedule reflects a completed schedule.

RESPONSE:

The Schedule is complete.

- b. Assuming that it is a completed schedule, please discuss why the schedule only reflects items added in 2005. As it appears that the Company is using a 15 year amortization period, there should be items dating back to 1996 if the credit was taken.

RESPONSE:

The Company did not take the Hawaii Capital Goods Excise Tax Credit in the prior years.

- c. If the Company asserts that it did not take the credit on any items between 1996 and 2005, please explain why.

**SUPPLEMENTAL
RESPONSE:**

See response to CA-IR-23.

- d. Please explain why there is no forecasted capital excise goods excise tax credit for either 2009 or 2010 even though the Company is proposing to add \$40,000 in years 2009 and 2010, combined. Assuming that the decision to omit any additions to the capital goods excise tax credit is related to Act 178, Session Laws of Hawaii 2009, the language indicates that plant placed into service between the

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CA-IR-24 (cont.)

May 1, 2009 and December 31, 2009 are not eligible for the credit. If it is the Company's assertion that the credits are not applicable to the items to be added in 2009 and 2010, please provide an analysis that supports the Company's assertion.

RESPONSE:

The HCGETC should have been calculated on the plant additions proposed in the Company's filing. It was an oversight that the HCGETC was not reflected on Exhibit WOM 9-7. However, as noted in the response to CA-IR-22 in Docket No. 2009-0048, there were no additions during the year ended June 30, 2009 and also the plant additions in the Test Year are under review and will be updated shortly.

SPONSOR: Robert O'Brien

CERTIFICATE OF SERVICE

I (we) hereby certify that copies of the foregoing document were duly served on the following parties, by having said copies delivered as set forth below:

MS. CATHERINE P. AWAKUNI Executive Director Department of Commerce and Consumer Affairs Division of Consumer Advocacy 335 Merchant Street, Suite 326 Honolulu, Hawaii 96813	3 copies Hand Deliver
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Attorney for MOLOKAI PROPERTIES LIMITED

TIMOTHY BRUNNERT President Stand For Water P. O. Box 71 Maunaloa, HI 96770	1 copy U.S. Mail
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DATED: Honolulu, Hawai'i, December 3, 2009.



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Attorneys for WAI'OLA O MOLOKA'I, INC.